CHAPTER 7.—MISCELLANEOUS CHARGES.

NOTE.—Articles 116 to 118 of this Chapter are applicable to the Public Works Department.

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Refunds of Revenue.

113. No useful check can be exercised over refunds of revenue in the Account office except in cases where full details of the collections of such revenue are received in that office, either in the treasury accounts or in other documents, *e.g.*, Fine Statements. It is, therefore, essential that every refund should be noted against the original credit in the departmental accounts, where all sums are entered in detail. The voucher for refunds (Form 17) provides for a certificate of such note having been made. The officer who received the amount should fill in columns 1 to 5 of the form and sign the certificate at foot, while the Treasury Officer or the Sub-Treasury Officer should verify the credit by means of the particulars in columns 4 and 5, and affix his signature in column 6 in token of his having done so.

NOTE 1.—A special procedure has been prescribed in Appendix 2 for income-tax refunds and a special form, Form C.B.R.-Customs-107, has been prescribed for Customs Refunds.

NOTE 2.—For rules for the payment by money-order of refunds of revenue credited (other than income-tax) in cases where the amount involved does not exceed Rs. 100, see Note 1 under Article 198.

114. The sanction necessary for refunds of revenue is regulated by the orders of the local Government. This sanction may either be given on the voucher itself or quoted in it, a certified copy being attached when such orders are not separately communicated to the Audit Office.

115. Refunds of stamps by Courts can be made in the same way as refunds of fines. Refunds by District Officers are usually regulated by departmental rules.

Compensation for Land.

116. The procedure to be observed for the payment of compensation for land taken up for public purposes under the Land Acquisition Act of 1894 is regulated by the rules printed in Appendix 7.

1. *Deleted.*

2. *Deleted.*

3. Rules relating to the acquisition of land for railway purposes are given in "Revised rules relating to the Acquisition of Land for Railway Purposes—1918" which formed an enclosure to Railway Board's circular No. 889-P.-16, dated the 30th August 1918.

4. In the case of land acquired for the Public Works Department by private negotiation, the officer who settles the price, etc., should draw up Form A prescribed in Appendix 7, and this should be made the basis of the subsequent payment and audit.

117. A local Government may authorize any land acquisition officer to make all or any of his payments by cheques on the treasury, provided no inconvenience is caused to the payees in consequence of the property being situated at a distance from the treasury.

118. When a special officer is employed for the acquisition of land for any department, the expenditure on account of pay, allowances and leave and pensionary contributions of himself and his establishment, contingencies, etc., is chargeable to that department as part of the cost of land. When the land is taken up by a Civil Officer, not specially employed for the work, the pay and allowances of the officer and the charges of his ordinary establishment and contingencies are finally brought to account in the Civil Department as part of the cost of the Collector's establishment ; but any special charges incurred in connection with the acquisition of the land in question, on establishment, contingencies, etc., are borne by the Department for which the land is acquired.

NOTE.—The rule in this article does not interfere with the powers of a local Government to waive recovery of the special charges incurred in connection with the acquisition of land for local bodies.

Discount on Stamps.

119. Discount upon stamps is allowed to certain classes of vendors under fixed rules, and is given by deduction from the purchase-money. The practice as to finally passing it is different in different provinces : in some the vendors give receipts attached to a schedule in the treasury accounts, which is admitted upon the Collector's certificate : in others a classified bill for the discount is submitted to the Controller of Stamps for countersignature.

Commission to Registrars.

120. Commission to Registrars is drawn under departmental rules upon vouchers which exhibit the fees upon which the commission is claimed, in such a form as to be capable of verification by comparison with the treasury accounts. In some cases commission is calculated on the number of documents registered ; in such cases the bill is passed on a certificate of the District Registrar or other Controlling Officer.

Departmental Payments.

121. Payments, such as purchase of salt in the Salt Department, or purchase of stationery by the Controller of Stationery, are made under

some general or special sanction. If not provided for by departmental rules they should be made upon separate bills accompanied by vouchers and a certificate that they have been entered in the proper store accounts; the authority (unless it is a general one), under which the purchase is made, should also be quoted.

1. In the certificate referred to in this Article it should also be certified that the quantities noted in the vouchers are correct, the quality is good, the rates paid are not in excess of the accepted and the market rates and that suitable notes of payment have been recorded against the indents and invoices concerned.

Rewards to Informers (Indian Customs Act).

122. When an offender against the Indian Customs Act is punished by a Magistrate with imprisonment, without option of paying a fine, the person concerned may receive rewards at the rate of ₹1 for each day's imprisonment allotted, provided that the rewards shall not exceed ₹50 for one prisoner, or ₹200 for any one case.

Treaty Payments.

123. Amounts payable under treaty to Indian States are paid under the following system. The Political Officer in charge sends to the Account Officer concerned a requisition for a payment order, mentioning where and to whom each payment is to be made. Payment orders are delivered to him accordingly, and the Treasury Officer is advised of the orders issued.

Special Political Expenditure.

124. The following rules have been prescribed by the Government of India for the regulation of expenditure incurred by officers in charge of special political missions and for the guidance of Account Officers :—

I.—For the purposes of account and audit the expenditure may be broadly divided into two classes :—

Class I.—Charges requiring the sanction of Government, either specific or general—

Pay and allowances.

1. Pay of Gazetted Officers.
2. Pay of fixed establishment (both permanent and temporary).
3. Sumptuary allowance.
4. Outfit allowance.
5. Travelling allowance (if different from that admissible under the rules made under the Fundamental Rules).
6. Free rations.
7. Compensation for dearness of provisions.

Class II.—Charges which may be incurred by the officer-in-charge at his discretion within the amount of the sanctioned appropriation.

Initial charges.

1. Purchase of tents.
2. Purchase of camp furniture and equipment.
3. Purchase of transport equipment.
4. Purchase of Toshakhana articles.
5. Purchase of mess equipment.
6. Purchase of transport animals.
7. Supply of warm clothes.

Recurring charges.

8. Transport charges, *i.e.*, camel, mule and cooly-hire.
9. Purchase of stationery.
10. Compensation—
    (*a*) To camp followers for loss of transport animals.
    (*b*) To villagers for damage to crops, etc.
11. Rewards and Khilats.
12. Secret Service expenditure.
13. Dâk arrangements.
14. Mehmani to tribesmen and chiefs.
15. Payments to guides.
16. Improvement of roads.
17. Service telegrams and postage.
18. Feed and keep of transport animal
19. Construction of boundary pillars.
20. Miscellaneous expenses.

11.—(*a*) Officers entrusted with such expenditure are required to submit, as early as possible, detailed estimates of probable expenditure classified as above. Under "Pay and Allowances" present emoluments and the special pay and other allowances proposed should be clearly indicated. If the grant of travelling allowances, other than those authorised under rule, is in any case recommended, the precise nature* of the concession should be specified and when free carriage is allowed, it should be explained to what extent the ordinary or special travelling allowance should be reduced. The classes of officers entitled to rations, either free of charge

*E.g., exemption from the ten days' halt rule, increased daily or mileage allowances, etc.

or on payment, should be specified. A scale should be proposed for the issue of rations on payment as also, if necessary, for "Compensation for dearness of provisions." No expenditure should be incurred under class I in excess of the amounts sanctioned.

(*b*) As regards expenditure under class II, a fairly approximate estimate of the initial charges 1 to 7† can be prepared. The estimate for "Recurring charges" can, in the first instance, be a rough forecast only, but as soon as the officer is in a position to do so, a revised estimate should be submitted. Expenditure under class II may be incurred up to the limit of the estimates under each head when these have been approved and under "Recurring charges" appropriations may be transferred from one head to another, provided the total grant is not exceeded.

†The classes of servants to whom warm clothing is to be granted and the maximum amount per head should be laid down in addition to the total grant for the purpose.

III.—An officer in charge of special political missions shall supply himself with funds by cheques drawn on treasuries against letters of credit issued by the Deputy Controller of the Currency. The officer should therefore apply to that officer for the issue of the necessary letters of credit to the treasuries where he will require funds. He should state the amount he requires in each month and at what treasury or treasuries he requires it. He will be advised by the Deputy Controller of the Currency of the issue of letters of credit.

IV.—A cash book in Form 18 should be kept showing clearly and fully all cash transactions that take place day by day. Amounts received by cheques drawn against letters of credit should be entered in the cash book on the receipt side as "Received from the Treasury of————." The receipts and disbursements should be entered in the cash book in the order of their occurrence, and the cash book should be closed and balanced at the end of each month, the closing balance of one month being carried forward as the opening balance of the next month. At the close of each month an extract from the cash book showing the receipts and charges of the month, and opening and closing balances, should be submitted, with all except secret vouchers, to the Accountant General. Confidential vouchers (as distinguished from secret vouchers referred to above) should be sent in a sealed cover addressed to the Accountant General by name who shall be responsible for preventing disclosure of their contents.

*V.—As far as possible vouchers should be furnished of all items of expenditure exceeding Rs. 25. When vouchers are not procurable, bills should be submitted giving full details of the payments made. Every voucher or bill accompanying

a cash account should contain the certificates required in the case of contingent bills. The vouchers should be numbered consecutively from the beginning to the end of the mission, and their numbers should be quoted against the charge both in the cash book and in the cash account submitted to the Account Office. Vouchers in vernacular should always be accompanied by an English translation.

NOTE.—See the Note under Article 101 which applies here also.

VI.—Vouchers for secret service expenditure should be submitted to Government with a list showing their amounts. In the cash account such vouchres will be simply quoted as "Secret voucher No.———, dated———————." The Government concerned will on passing these vouchers intimate to the Accountant General that "Secret voucher No.————, dated————————of (officer) has been passed for Rs.————."

VII.—A supply of stationery as well as of Pay, Travelling Allowance and Contingent Bill forms should be obtained from the Controller of Stationery, and all charges should be drawn on the regular forms.

VIII.—Advances made for public expenditure will be held under objection until a detailed account duly supported by vouchers is furnished in adjustment of them.

IX.—A store Account in Form 19 should be kept of the articles purchased for the Toshakhana, which at the close of the mission should be submitted to the Account Office through the Government of India in the Foreign Department.

Expenditure against Grants at the disposal of the Home Department and the Department of Education, Health and Lands of the Government of India.

125. When a sum of money is placed under the orders of the Home Department or the Department of Education, Health and Lands of the Government of India, every expenditure sanctioned against it will be sanctioned by an order of the Department stating—

(*a*) the particular subject of the expenditure, which must always be within the general purpose of the grant ;

(*b*) the amount of the appropriation sanctioned for it ;

(*c*) the person in whose charge the expenditure is to be ;

(*d*) the treasury or treasuries where he wants the money.

126. A copy of this order is to be sent to the Accountant General, Central Revenues, who will then authorize the treasury to pay the amounts on the officer's receipt.

127. The officer may then draw the money on his receipt, specifying the order of the Home Department or the Department of Education, Health and Lands under which it is sanctioned. He should not draw more than he actually requires from time to time for expenditure, but

can draw as often as he finds convenient. He may also make his receipts payable to any other person ; but in this case, he should advise the Treasury Officer of his action.

128. An account of the expenditure against the appropriation must be rendered to the Accountant General, Central Revenues, in which the officer will enter on the receipt side all sums he has drawn from the treasury under the last article and on the expenditure side all amounts he has spent. Vouchers must be attached in the same way and under the same rules as in the case of a contingent bill. A copy of this account (but without vouchers) is to be sent to the Home Department or the Department of Education, Health and Lands as the case may be.

129. This account is to be sent in at the end of every month, except when it is estimated that the sanctioned expenditure will be complete and the account closed within three months from the date of the order sanctioning it. In such case the account may be withheld till the end of the said period of three months, and then sent in complete up to date. But in any case an account must be made and sent in up to 31st March of any year.

130. If any expenditure is placed in direct charge of the Secretary, it must be provided for by a particular sanction under Article 125, and the Secretary must proceed thereafter under Articles 127, 128 and 129. No part of the grant may, therefore, be spent without an appropriation under Article 125.

131. The above rules do not apply to any part of a grant which is placed by the Department at the disposal of a local Government. In such case, the order under Article 125 will be communicated both to the Accountant General, Central Revenues, and to the Accountant General of the local Government. The local Government and its Accountant General will thereafter manage the expenditure under Articles 125 to 130.

Military Payments.

132. Disbursements for the purchase of, and compensation for, lands taken for military purposes, and for compensation for loss of crops and damage to lands, require to be vouched by the bills and receipts of the payees and the original authorities (or certified extracts therefrom) under which the expenditure is incurred.

133. A civil officer required to supply carriage to troops on the march will advance to the owners half the hire for the whole journey and on making over the carriage to the military authorities will recover from the requisitioning Supply and Transport Officer the amount so advanced. If the advance cannot conveniently be drawn from the permanent advance of the civil officer, an abstract bill may be drawn on the treasury, the amount of the bill and the subsequent recovery being taken to the head " Advances Recoverable."

NOTE.—Similarly when a civil officer is required to supply articles to troops on the march in cases where the articles are perishable, *e.g.*, sheep, fowls, eggs, milk, or where shops cannot be opened at the encamping ground, he will himself purchase the provisions indented for, meeting the cost from his permanent advance or drawing it on an abstract bill.